



Government of  
Saskatchewan

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# **2006 – 2007 Financial Statements**

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Northlands College

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September 27, 2007

Honourable Warren McCall  
Minister of Advanced Education and Employment  
Room 322, Legislative Building  
2405 Legislative Drive  
REGINA SK S4S 0B3

Dear Minister McCall:

On behalf of the board of directors of Northlands College, and in accordance with the provisions of *The Regional Colleges Act*, I am pleased to submit the audited financial statements of Northlands College for the fiscal year ending June 30, 2007.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Sandy Rediron".

Board Chair Sandy Rediron  
Chair  
Northlands College

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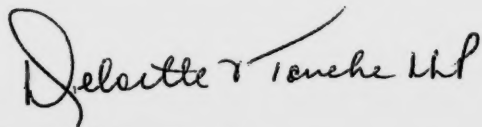
## AUDITORS' REPORT

### TO THE BOARD OF DIRECTORS OF NORTHLANDS COLLEGE

We have audited the statement of financial position of Northlands College as at June 30, 2007 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in cursive script that reads "Deloitte & Touche LLP".

**Chartered Accountants**

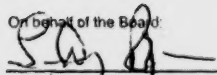
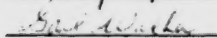
August 17, 2007

**Northlands College**  
**Statement of Financial Position**  
**as at June 30, 2007**

Statement 1

	2007			2006
	Operating Fund	Capital Fund	Total	Total
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 6,733,388	\$ -	\$ 6,733,388	\$ 3,406,273
Accounts receivable (note 3)	1,119,111	-	1,119,111	672,701
Prepaid expenses	44,173	-	44,173	45,248
	<u>7,896,672</u>	<u>-</u>	<u>7,896,672</u>	<u>4,124,222</u>
<b>Non-current Assets</b>				
Capital assets (note 4)	-	3,815,828	3,815,828	2,913,809
	<u>\$ 7,896,672</u>	<u>\$ 3,815,828</u>	<u>\$ 11,712,500</u>	<u>\$ 7,038,031</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accrued salaries and benefits	\$ 950,064	\$ -	\$ 950,064	\$ 542,110
Accounts payable and accrued liabilities (note 5)	826,422	-	826,422	866,198
Unearned revenue (note 6)	5,149,553	-	5,149,553	1,980,595
Current portion of long-term debt (note 7)	-	38,079	38,079	36,182
	<u>6,926,039</u>	<u>38,079</u>	<u>6,964,118</u>	<u>3,425,085</u>
<b>Non-current Liabilities</b>				
Long-term debt (note 7)	-	523,981	523,981	562,080
	<u>6,926,039</u>	<u>562,060</u>	<u>7,488,099</u>	<u>3,987,145</u>
<b>Net Assets</b>				
Invested in capital assets	-	3,253,768	3,253,768	2,315,567
Restricted (note 8)	770,633	-	770,633	535,319
Unrestricted	200,000	-	200,000	200,000
	<u>970,633</u>	<u>3,253,768</u>	<u>4,224,401</u>	<u>3,050,886</u>
	<u>\$ 7,896,672</u>	<u>\$ 3,815,828</u>	<u>\$ 11,712,500</u>	<u>\$ 7,038,031</u>

On behalf of the Board:

  
 \_\_\_\_\_ Director  
  
 \_\_\_\_\_ Director/CFO

See accompanying notes to financial statements

**Northlands College**  
**Statement of Operations**  
**for the year ended June 30, 2007**

	2007 Budget (Note 9)	Operating Fund		Capital fund		Total 2007	Total 2006
		2007	2006	2007	2006		
<b>Revenues (Schedule 1)</b>							
Provincial Government	\$ 9,738,363	\$ 12,317,531	\$ 9,718,418	\$ 948,542	\$ 38,211	\$ 13,266,073	\$ 9,756,629
Federal Government	900,000	673,262	317,172	-	-	673,262	317,172
Other revenue	3,555,936	3,819,853	3,201,062	5,378	-	3,825,231	3,201,062
	<u>14,194,299</u>	<u>16,810,645</u>	<u>13,236,652</u>	<u>953,920</u>	<u>38,211</u>	<u>17,764,565</u>	<u>13,274,863</u>
<b>Expenses (Schedule 2)</b>							
Agency contracts	3,086,668	4,810,938	2,998,706	-	-	4,810,938	2,998,706
Amortization	348,178	-	-	386,698	366,091	386,698	366,091
Equipment	335,050	565,241	244,739	-	-	565,241	244,739
Facilities	1,266,471	1,264,612	1,150,901	-	-	1,264,612	1,150,901
Information technology	96,515	79,235	64,952	-	-	79,235	64,952
Operating (Schedule 3)	2,301,301	2,158,822	1,785,253	-	-	2,158,822	1,785,253
Personal services	7,108,294	7,325,504	6,849,096	-	-	7,325,504	6,849,096
	<u>14,542,477</u>	<u>16,204,352</u>	<u>13,093,647</u>	<u>386,698</u>	<u>366,091</u>	<u>16,591,050</u>	<u>13,459,738</u>
Excess (Deficiency) of Revenues over Expenses	\$ (348,178)	\$ 606,293	\$ 143,005	\$ 567,222	\$ (327,880)	\$ 1,173,515	\$ (184,875)

See accompanying notes to financial statements

**Northlands College**  
**Statement of Changes in Net Assets**  
**for the year ended June 30, 2007**

	2007			2006
	Invested in capital assets	Restricted	Unrestricted	Total
(Deficiency) excess of revenues over expenses	\$ 567,222	\$ -	\$ 606,293	\$ 1,173,515
Net assets, beginning of year	2,315,567	535,319	200,000	3,050,886
Interfund transfers:				
Invested in capital assets	370,979	(33,600)	(337,379)	-
Internally imposed restrictions	-	268,914	(268,914)	-
Net assets, end of year	<u>\$ 3,253,768</u>	<u>\$ 770,633</u>	<u>\$ 200,000</u>	<u>\$ 4,224,401</u>

## Restricted details: (Note 8)

	Beginning Balance	To Restricted	From Restricted	Ending Balance
<u>Internally Restricted</u>				
Capital Equipment Purchase Reserve	14,400	12,000	5,891	20,509
Building Capital Reserve	-	100,000	-	100,000
Building Maintenance Reserve	217,210	161,762	132,543	246,429
Machinery & Equipment Maintenance Reserve	-	50,000	-	50,000
Information Technology Reserve	98,149	31,817	43,324	86,642
Marketing Reserve	4,553	-	-	4,553
Training and Education Reserve	201,006	61,494	-	262,500
	<u>\$ 535,318</u>	<u>\$ 417,073</u>	<u>\$ 181,758</u>	<u>\$ 770,633</u>

See accompanying notes to financial statements

**Northlands College**  
**Statement of Cash Flows**  
**for the year ended June 30, 2007**

**Statement 4**

	<u>2007</u>	<u>2006</u>
<b>Cash flows from (used in) operating activities</b>		
Excess (deficiency) of revenues over expenses	\$ 1,173,515	\$ (184,875)
Amortization of capital assets	386,698	366,091
Loss on disposal of capital assets	870	-
	<u>1,561,083</u>	<u>181,216</u>
Changes in non-cash working capital		
Increase in accounts receivable	(446,410)	(29,345)
Decrease (increase) in prepaid expenses	1,075	(993)
Increase in accrued salaries and benefits	407,954	12,764
(Decrease) increase in accounts payable and accrued liabilities	(39,776)	199,289
Increase (decrease) in unearned revenue	3,168,958	(347,746)
Cash provided by operating activities	<u>4,652,884</u>	<u>15,185</u>
<b>Cash flows from investing activities</b>		
Purchase of capital assets	(1,289,587)	(97,747)
Cash used in investing activities	<u>(1,289,587)</u>	<u>(97,747)</u>
<b>Cash flows from financing activities</b>		
Repayment of long-term debt	(36,182)	(34,232)
Cash used in financing activities	<u>(36,182)</u>	<u>(34,232)</u>
Net increase (decrease) in cash	3,327,115	(116,794)
Cash, beginning of year	<u>3,406,273</u>	<u>3,523,067</u>
Cash, end of year	<u>\$ 6,733,388</u>	<u>\$ 3,406,273</u>

See accompanying notes to financial statements



**Northlands College**  
**Notes to the Financial Statements**  
**For the year ended June 30, 2007**

**1. PURPOSE AND AUTHORITY**

Northlands College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*. The College Board plays an integral part in strategic direction and management guidance.

The purpose of the College is to provide credit and non-credit classroom and vocational training to meet the needs of regional constituents and industry. Northlands College is exempt from the payment of income tax.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant policies:

**a) Fund Accounting**

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified in funds in accordance with specified activities or objectives:

**(i) Operating Fund**

The operating fund accounts for the College's program delivery, services and administrative activities.

**(ii) Capital Fund**

The capital fund reflects the net book value of all capital assets of the College less long-term debt incurred to finance the purchase of capital assets. The capital fund also includes contributions, interest and donations designated for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

**b) Revenue Recognition**

The College follows the restricted fund method of accounting for contributions. Restricted contributions related to the general operations are recognized as revenue of the operating fund in the year that the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund when received or receivable.

Unrestricted operating contributions are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the service is provided. Revenue from contractual services is recognized as the service is provided.

**c) Capital Assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets costing under the asset threshold are expensed in the current year.

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows and amortization is reported as an expense in the capital fund:

Buildings	20 years
Furniture and equipment	3 to 10 years
Leasehold improvements	Term of lease or useful life
Other assets	10 years

**d) Cash**

Cash is represented by cash on hand and balances with banks.

**e) Use of estimates**

These statements are prepared in accordance with Canadian generally accepted accounting principles. These principles require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current operations when identified.

**3. ACCOUNTS RECEIVABLE**

Accounts receivable are composed of the following:

	2007 \$	2006 \$
Saskatchewan Advanced Education and Employment	2,600	6,575
Federal Government	734,858	69,370
Other	381,653	596,756
	<b>\$ 1,119,111</b>	<b>\$ 672,701</b>

**4. CAPITAL ASSETS**

	Cost \$	Accumulated Amortization \$	2007 Net Book Value \$	2006 Net Book Value \$
Land	42,859	-	42,859	42,859
Buildings	5,396,392	2,945,358	2,451,034	2,622,606
Furniture and equipment	1,462,389	1,351,286	111,103	103,713
Leasehold improvements	291,613	166,376	125,237	144,631
Other assets	1,102,757	17,162	1,085,595	-
	<b>\$ 8,296,010</b>	<b>\$ 4,480,182</b>	<b>\$ 3,815,828</b>	<b>\$ 2,913,809</b>

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Accounts payable and accrued liabilities are composed of the following:

	2007 \$	2006 \$
Provincial Government	59,336	41,579
Federal Government	13,205	128,707
Other	753,881	695,912
	<b>\$ 826,422</b>	<b>\$ 866,198</b>

## 6. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2007 \$	2006 \$
Saskatchewan Advanced Education and Employment	4,929,608	1,760,335
Federal Government Grant	76,908	14,005
Other	143,037	206,255
	<u>\$ 5,149,553</u>	<u>\$ 1,980,595</u>

## 7. LONG TERM DEBT

	2007 \$	2006 \$
Royal Bank of Canada, interest rate fixed at 5.589% per annum, monthly repayment terms of \$5,718 for 10 years, maturing March 25, 2014.	562,060	598,242
Less:		
Current portion	(38,079)	(36,182)
	<u>\$ 523,981</u>	<u>\$ 562,060</u>

## 8. RESTRICTIONS ON NET ASSETS

The Board of Directors of Northlands College placed internal restrictions on \$770,633 (2006 – \$535,319) of unrestricted net assets to be used for various purposes as indicated on Statement 3.

External restrictions have not been placed on assets used by Northlands College.

## 9. BUDGET AMOUNTS

The budget amounts on these financial statements were prepared by Regional College Management and approved by the Board on May 18, 2006. The Minister approved the budget on July 25, 2006.

## 10. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

	2007 \$	2006 \$
SaskTel	100,638	107,974
SaskPower and SaskEnergy	97,930	74,944
Saskatchewan Institute of Applied Science and Technology	1,211,827	850,663
University of Regina	37,185	37,473
University of Saskatchewan	124,639	37,620
Saskatchewan Workers' Compensation Board	29,719	24,696
Total Amounts Payable/Paid to Related Parties	<u>\$ 1,601,938</u>	<u>\$ 1,133,370</u>

	2007 \$	2006 \$
Saskatchewan Advanced Education and Employment	16,186,265	8,400,125
Saskatchewan Institute of Applied Science and Technology	1,290	2,610
Saskatchewan Workers' Compensation Board	5,500	-
University of Regina	1,187	1,482
University of Saskatchewan	1,513	1,346
Total Amounts Receivable/Received from Related Parties	<b>\$ 16,195,755</b>	<b>\$ 8,405,563</b>

The College receives long distance telephone service between major centers from SaskTel, a related party, at reduced rates available to government agencies.

The College brokers course programs (based on negotiated rates) from Saskatchewan Institute of Applied Science and Technology (SIAST).

Other transactions with related parties are disclosed elsewhere in these financial statements and related notes.

## 11. FINANCIAL INSTRUMENTS

The College's significant financial instruments consist of cash, accounts receivable, accrued salaries and benefits, accounts payable and accrued liabilities, and long-term debt.

a. The carrying amount of cash, accounts receivable, accrued salaries and benefits, accounts payable and accrued liabilities approximate fair value due to the short-term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing or certainty of future cash flows. Based on borrowing rates currently available to the College for loans with similar terms and conditions, the carrying value of its long-term debt approximates fair value.

b. The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivable is from the federal government; therefore, credit risk is minimal.

## 12. EMPLOYEE FUTURE BENEFITS

Employees of the College participate in one of three pension plans. Teachers and other employees holding a teaching certificate participate in a defined benefit plan, either the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission or the Saskatchewan Teachers' Retirement Plan (STRP) which is administered by the Saskatchewan Teachers' Federation. The College has no financial obligation to TSP or STRP. Eligible employees contribute to TSP or STRP for their current service. No matching contribution is made by the College. The General Revenue Fund is responsible for the financial obligations of the TSP. All other employees participate through the Municipal Employees Pension Plan (MEPP), which is a multi-employer defined benefit plan. The College's financial obligation to MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to \$202,081 (2006 - \$187,375).

### **13. COMMITMENTS**

The College has a commitment to SaskEnergy in the amount of \$63,714 payable in March 2008 as the final payment for the installation of natural gas in the La Ronge Program Centre, Administration building, and shops in Air Ronge.

The College has a commitment to Immersive Technologies for the third and fourth installments of the Heavy Equipment Simulator in the amount of \$338,830 USD.

### **14. LEASE AGREEMENTS**

The College is currently leasing certain land and buildings under leases that expire at various dates to May 1, 2024. Annual rentals under the leases for each of the next five years are as follows:

2008	-	\$	426,975
2009	-		426,975
2010	-		426,975
2011	-		426,975
2012	-		426,975

### **15. FOUNDATION**

Northlands College established a wholly-owned charitable foundation called "Northlands College Scholarship Foundation Incorporated" for the purpose of advancing education by recognizing student scholastic achievement through the provision of scholarships. The Foundation recorded a surplus of \$7,602 in 2007 and had net assets of \$66,484 as at June 30, 2007. The Board of the Foundation is appointed by Northlands College.

**Northlands College**  
**Schedule of Operating Fund Revenues by Function**  
**for the year ended June 30, 2007**

	2007								2007	2007 Budget	2006
	General	Skills Training		Adult Basic Education		University	Services		Total	Total (Note 9)	Total
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel			
<b>Provincial Government</b>											
Advanced Education & Employment											
Operating grant	\$ 4,525,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,525,195	\$ 4,521,303	\$ 4,134,289
Program payments	934,260	3,080,816	805,566	1,015,181	1,176,455	-	22,908	-	7,035,186	4,960,286	5,226,416
Other	133,866	43,339	-	61,522	-	-	182,554	40,988	462,269	148,799	173,785
	5,593,321	3,124,155	805,566	1,076,703	1,176,455	-	205,462	40,988	12,022,650	9,630,388	9,534,490
Other Provincial	22,076	150,590	-	-	122,215	-	-	-	294,881	107,975	183,928
	5,615,397	3,274,745	805,566	1,076,703	1,298,670	-	205,462	40,988	12,317,531	9,738,363	9,718,418
<b>Federal Government</b>											
Admin recovery	652	-	-	-	-	-	-	-	652	-	13,696
Other	-	667,676	-	-	-	-	4,934	-	672,610	900,000	303,476
	652	667,676	-	-	-	-	4,934	-	673,262	900,000	317,172
<b>Other Revenue</b>											
Admin recovery	206,056	-	-	-	-	-	-	-	206,056	210,969	163,054
Contracts	5,978	553,184	40,630	162,401	447,741	-	-	-	1,209,934	1,433,317	962,958
Interest	234,944	-	-	-	-	-	-	-	234,944	130,000	138,836
Rents	4,500	3,870	193	12,609	13,044	-	150,111	-	184,327	66,750	183,799
Resale items	335	133,647	-	330	-	-	30,592	-	164,904	124,225	151,619
Tuitions	-	714,297	4,186	3,715	70,890	-	177,258	-	970,346	853,492	858,798
Other	674,699	9,776	-	245	1,629	45,121	117,872	-	849,342	737,183	741,998
	1,126,512	1,414,774	45,009	179,300	533,304	45,121	475,833	-	3,819,853	3,555,936	3,201,062
Total revenue	6,742,561	5,357,195	850,575	1,256,003	1,831,974	45,121	686,229	40,988	16,810,645	14,194,299	13,236,652
Total operating expenses (Schedule 2)	4,945,492	5,180,698	847,965	1,254,607	1,820,809	198,296	1,346,685	609,800	16,204,352	14,194,299	13,093,647
Excess (deficiency) of revenues over expenses	\$ 1,797,069	\$ 176,497	\$ 2,610	\$ 1,396	\$ 11,165	\$ (153,175)	\$ (660,456)	\$ (568,812)	\$ 606,293	\$ -	\$ 143,005

See accompanying notes to financial statements

## Schedule 2

**Northlands College**  
**Schedule of Operating Fund Expenses by Function**  
**for the year ended June 30, 2007**

	2007									2007	2007 Budget	2006
	General	Skills Training		Adult Basic Education		University	Services				(Note 9)	
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	Total	Total	Total	
Agency contracts	\$ 385,984	\$ 3,240,941	\$ 482,076	\$ 159,511	\$ 247,198	\$ 1,954	\$ 293,274	\$ -	\$ 4,810,938	\$ 3,086,668	\$ 2,998,706	
Equipment	144,091	159,789	103,517	18,933	91,061	6,446	8,039	33,365	565,241	335,050	244,739	
Facilities	552,221	133,945	16,536	105,280	146,353	-	304,234	6,043	1,264,612	1,266,471	1,150,901	
Information technology	74,455	4,684	-	96	-	-	-	-	79,235	96,515	64,952	
Operating (Schedule 3)	756,469	674,946	108,063	101,651	324,916	29,169	118,562	45,046	2,158,822	2,301,301	1,785,253	
Personal services	3,032,272	966,393	137,773	869,136	1,011,281	160,727	622,576	525,346	7,325,604	7,108,294	6,849,096	
	<u>\$ 4,945,492</u>	<u>\$ 5,180,698</u>	<u>\$ 847,965</u>	<u>\$ 1,254,607</u>	<u>\$ 1,820,809</u>	<u>\$ 198,296</u>	<u>\$ 1,346,685</u>	<u>\$ 609,800</u>	<u>\$ 16,204,352</u>	<u>\$ 14,194,299</u>	<u>\$ 13,093,647</u>	
		\$ 6,028,663		\$ 3,075,416			\$ 1,956,485					

See accompanying notes to financial statements

## Schedule 3

**Northlands College**  
**Schedule of Operating Expenses**  
**for the year ended June 30, 2007**

	2007	2007 Budget (Note 9)	2006
	Total	Total	Total
Advertising	\$ 132,956	\$ 138,078	\$ 148,170
Association fees and dues	18,961	23,013	20,614
Bad debts	33,943	23,013	69,868
Financial services	32,693	46,026	34,784
In-Service	31,492	92,052	42,737
Insurance	75,346	92,052	70,084
Materials and supplies	529,278	506,286	413,106
Printing and copying	98,260	69,039	81,651
Professional services	16,943	23,013	18,019
Resale items	141,195	161,091	114,972
Subscriptions	3,017	5,684	4,046
Telephone and fax	106,145	138,078	113,391
Travel	789,625	805,455	562,430
Other	148,968	178,420	91,381
	<u>\$ 2,158,822</u>	<u>\$ 2,301,301</u>	<u>\$ 1,785,253</u>



**Northlands College**  
**Personal Service Listing**  
**for the year ended June 30, 2007**  
**"Unaudited"**

Listed are individuals (including unionized employees) who received \$50,000 or more for salaries, wages, honorariums, and compensation for personal service.

This listing will include: Gross salary + gross bonus + honorariums + compensation for personal service = Personal Service.

(No travel reimbursements, transfers or other expenditures will be included).

	Annual Gross Base Salary	Annual Gross Vacation Payout	Annual Gross Honorarium	Annual Gross Other	Total Personal Service Amount
Armstrong, Maxine	67,136			\$	67,136
Bailentyne, Steve			3,680	\$	3,680
Bailentyne, Paul	64,484			\$	64,484
Bartley, Denise	52,515			\$	52,515
Beatty, Lulua	58,517			\$	58,517
Bell, Lena	52,075			\$	52,075
Blackmon, Michael	64,592			\$	64,592
Blue, Diane	73,993			\$	73,993
Bonnette, Lorene	66,073			\$	66,073
Boyle, Damian	54,232			\$	54,232
Bunyan, Lorraine	63,638			\$	63,638
Calladine, Elizabeth	51,909			\$	51,909
Chaboyer, Brian			7,555	\$	7,555
Charles, Elizabeth	51,963			\$	51,963
Charles, Steven	50,914			\$	50,914
Chrispen, Cherise	54,377			\$	54,377
Conley, Terri-Lynn	53,474			\$	53,474
Cowan, Linda	65,254			\$	65,254
Cowan, Geoff	63,638			\$	63,638
Crawford, Linda	58,958			\$	58,958
Daigneault, Joe	82,494			\$	82,494
Daigneault, Abe	59,275			\$	59,275
D'Amour, Denise	85,764			\$	85,764
Fiddler, Mary	56,458			\$	56,458
Fingarsen, Daniel	60,438			\$	60,438
Fremont, Beatrice	61,179			\$	61,179
Gabriel, Marnie	67,706			\$	67,706
Goulet, Ordean	77,700			\$	77,700
Grant-Bloxom, Patricia	53,186			\$	53,186
Harris, Paulette	52,343			\$	52,343
Haydukewich, Kelly	63,638			\$	63,638
Hendry, Jennifer	64,089			\$	64,089
Hoelt, Joanne	60,788			\$	60,788
Iron, Terrance			3,884	\$	3,884
Janvier, Brenda			5,180	\$	5,180
Jones, Casey	56,951			\$	56,951
Kennedy, Jason	51,594			\$	51,594
Laliberty, George	56,625			\$	56,625
Lancaster, John	60,965			\$	60,965
Lennard, Jo-Anne	65,326			\$	65,326
Lentowicz, Jan	56,086			\$	56,086
Mayotte, Peter	85,764			\$	85,764
McKay, Flora	56,399			\$	56,399
McLaughlin, Bill	117,836			\$	117,836
Meginbir, Gary	66,449			\$	66,449
Morelli, Urbain	70,520			\$	70,520
Morin, Loretta			5,389	\$	5,389
Munro, Hugh	65,254			\$	65,254
Nachlobo, Passmore	57,297			\$	57,297
Pederson	61,573			\$	61,573
Phelps, Vivian	75,807			\$	75,807
Playford, Fern	52,627			\$	52,627
Plunz, Glenys	62,423			\$	62,423
Poitras, Carson	70,174			\$	70,174
Radchuk, David	63,519			\$	63,519
Rediron, Sandy	11,265			\$	11,265
Smith, Patricia	67,136			\$	67,136
Smith, Diane	57,858			\$	57,858
Thomas, William	50,851			\$	50,851
Thompson, Robert	57,790			\$	57,790
Twa, Robert	66,646			\$	66,646
Walker, Gail	77,148			\$	77,148
Watson, Darlene	57,369			\$	57,369
Wessler, Lutz	50,157			\$	50,157
Young, Shelley	56,649			\$	56,649
(Unionized Employees)	2,541,769			\$	2,541,769
	6,260,627		25,688	\$	6,286,315

**Northlands College  
Supplier Payment Listing  
for the year ended June 30, 2007  
"Unaudited"**

Listed are payees who received \$50,000 or more for the provision of goods and services, including office supplies, communications, contracts, and equipment.

A KUSTIAK TRUCKING & CONSTRUCTION LTD.	\$	60,511
A. MORISSETTE ELECTIC LTD.	\$	58,665
AD BRASSARD ENTERPRISES INC.	\$	164,203
AMISK-ATIK FOREST MANAGEMENT	\$	85,250
BLACKJACK HOLDINGS LTD.	\$	141,113
BLUE CROSS	\$	232,106
CAMECO CORPORATION	\$	85,345
CANADIAN CORPS OF COMMISSIONAIRES	\$	70,396
DELL CANADA	\$	56,482
DMS SURVEY EQUIPMENT LTD.	\$	63,606
FIRST NATIONS SAFETY TRAINING	\$	125,615
FOX POINT DEVELOPMENT CORPORATION	\$	150,689
GRAND & TOY LTD.	\$	73,624
IMMERSIVE TECHNOLOGIES	\$	981,178
KEEWATIN CAREER DEVELOPMENT	\$	57,336
LIVINGSTON INTERNATIONAL INC.	\$	93,700
MAJOR DRILLING	\$	159,233
MINISTER OF FINANCE	\$	556,520
NORTHERN APPRENTICESHIP COMMITTEE	\$	405,902
NORTHWAY JANITORIAL SERVICE	\$	68,109
NORTHERN RESOURCE TRUCKING	\$	318,100
NUNA TRAINING TECHNOLOGIES	\$	69,112
PRINCE ALBERT COOPERATIVE ASSOCIATION	\$	54,883
PRACTICUM TRAINING INSTITUTE INC.	\$	279,016
PRAXAIR DISTRIBUTION	\$	65,941
RDL CAPITAL CORP.	\$	216,000
RECEIVER GENERAL FOR CANADA	\$	1,857,226
RUS-TUK ENTERPRISES LTD.	\$	61,746
SASK. GOVERNMENT EMPLOYEES UNION	\$	141,389
SIAS WASCANA CAMPUS	\$	57,896
SIAS WOODLAND CAMPUS	\$	1,026,446
SIAS WOODLAND CAMPUS-BOOKSTORE	\$	92,616
SASKATCHEWAN INDIAN INSTITUTE OF TECHNOLOGIES	\$	116,764
SASK. MUNICIPAL SUPERANNUATION	\$	385,484
SASK POWER	\$	72,928
SASK. TEACHERS' FEDERATION	\$	89,274
SASKATCHEWAN TEL.	\$	91,550
SASK. TOURISM EDUCATION COUNCIL	\$	70,996
SUPERIOR PROPANE INC.	\$	50,521
TRANSWEST AIR	\$	70,050
TRUE VALUE V&S	\$	60,387
UNIVERSITY OF SASKATCHEWAN	\$	107,921
	<u>\$</u>	<u>9,045,829</u>



